VOLUME CONTENTS

Number 1/2

C. E. ARRINGTON and J. R. FRANCIS	1	Letting the chat out of the bag: deconstruction, privilege and accounting research
B. CZARNIAWSKA-JOERGES and B. JACOBSSON	29	Budget in a cold climate
D. V. DEJONG, R. FORSYTHE, JAE-OH KIM and W. C. UECKER	41	A laboratory investigation of alternative transfer pricing mechanisms
T. SELLING and J. SHANK	65	Linear versus process tracing approaches to judgment modelling: a new perspective on cue importance
Research on Audit Judgment		
T. J. MOCK	81	Introduction
P. E. JOHNSON, K. JAMAL and R. G. BERRYMAN	83	Audit judgment research
L. R. BEACH and J. R. FREDERICKSON	101	Image theory: an alternative description of audit decisions
J. BÉDARD	113	Expertise in auditing: myth or reality?
G. F. KLERSEY and T. J. MOCK	133	Verbal protocol research in auditing
K. V. PINCUS	153	The efficacy of a red flags questionnaire for assessing the possibility of fraud
J. SHANTEAU	165	Cognitive heuristics and biases in behavioral auditing: review, comments and observations
W. S. WALLER and W. L. FELIX, JR	179	Auditors' causal judgments: effects of forward vs backward inference on information processing

Number 3

	201	Editorial Announcement
P. D. BOUGEN	203	The emergence, roles and consequences of an accounting–industrial relations interaction
P. DANOS, D. L. HOLT and E. A. IMHOFF, JR	235	The use of accounting information in bank lending decisions
L. A. GORDON	247	Benefit–cost analysis and resource allocation decisions
A. HARRELL, M. TAYLOR and E. CHEWNING	259	An examination of management's ability to bias the professional objectivity of internal auditors
T. PINCH, M. MULKAY and M. ASHMORE	271	Clinical budgeting: experimentation in the social sciences: a drama in five acts

Number 4

BEN-HSIEN BAO and DA-HSIEN BAO	303	LIFO adoption: a technology diffusion analysis
A. S. DUNK	321	Budget emphasis, budgetary participation and managerial performance: a note
O. A. IMOISILI	325	The role of budget data in the evaluation of managerial performance
K. KEASEY and R. WATSON	337	Consensus and accuracy in accounting studies of decision-making: a note on a new measure of consensus
L. MIA	347	The impact of participation in budgeting and job difficulty on managerial performance and work motivation: a research note
J. M. PETERS, B. L. LEWIS and V. DHAR	359	Assessing inherent risk during audit planning: the development of a knowledge based model

Number 5/6

P. F. LUCKETT and M. K. HIRST	379	The impact of feedback on inter-rater agreement and self insight in performance evaluation decisions
A. M. PRESTON	389	The Taxman cometh: some observations on the interrelationship between accounting and Inland Revenue practice
A. J. RICHARDSON	415	Corporatism and intraprofessional hegemony: a study of regulation and internal social order
M. WALKER	433	Agency theory: a falsificationist perspective
P. F. WILLIAMS	455	The logic of positive accounting research
Studies of the Cognitive Aspects of Accounting		
J. L. BUTT and T. L. CAMPBELL	471	The effects of information order and hypothesis-testing strategies on auditors' judgments
F. CHOO	481	Cognitive scripts in auditing and accounting behavior
L. R. DAVIS	495	Report format and the decision maker's task: an experimental investigation
G. DESANCTIS and S. L. JARVENPAA	509	Graphical presentation of accounting data for financial forecasting: an experimental investigation
J. M. HASSELL and C. E. ARRINGTON	527	A comparative analysis of the construct validity of coefficients in paramorphic models of accounting judgments: a replication and extension
S. E. KAPLAN and P. M. J. RECKERS	539	An examination of information search during initial audit planning
S. E. C. PURVIS	551	The effect of audit documentation format on data collection
K. T. TROTMAN and J. SNG	565	The effect of hypothesis framing, prior expectations and cue diagnosticity on auditors' infomation choice
B. WONG-ON-WING, J. H. RENEAU and S. G. WEST	577	Auditors' perception of management: determinants and consequences

Biblioscene

R. J. BOLAND, Jr 591 **Beyond the objectivist and the subjectivist: learning to read accounting as text**

I **Volume Contents and Author Index for Volume 14**